

Changes After Original Qualification
Wine Premises - Applications and Amendments Checklist
Alcohol and Tobacco Tax and Trade Bureau (TTB)

The below checklists represent a quick itemized list of the forms and documents that must be filed for changes that occur following Original Qualification. **(27 CFR)**

ORIGINAL QUALIFICATION (24.100-117)

Application to Establish and Operate Wine Premises F 5120.25
Application for Basic Permit F 5100.24 (not required for storage only)
Wine Bond F 5120.36
Environmental Forms 5000.29 and 5000.30
Evidence of Signature Authority, when necessary
Statement that trade names were registered
Organizational Documents, when necessary

CHANGE OF PROPRIETORSHIP (24.125)

New owner files all "Original Qualification" documents
Old owner files all "Termination" documents, listed below

CHANGE OF CORPORATE OFFICERS AND DIRECTORS (1.42) (24.124)

Permittees: Immediate filing of Form 5100.18 and Amended Form 5120.25
Non-Permittees: Amended Form 5120.25 and PQ Form 5000.9 within 30 days of change.
Filing requirement for non-permittees may be waived by TTB for change of certain officers not directly involved in winery operations. See 27 CFR 24.124.

PARTNERSHIP CHANGES (1.42), (24.120)

Change of General Partners: Same as Original Qualification (includes husband & wife partners)

LIMITED PARTNERSHIP:

Change of General Partner – Same as Original Qualification
Change of Limited Partners -

Permittee: Amended F 5120.25 and F 5100.18
Non-Permittees: Amended F 5120.25 and F 5000.9 if >10% interest is held.

LIMITED LIABILITY COMPANY (1.42), (24.120)

Change in Managing Member or Controlling Interest – Same as Original Qualification
Change in Member(s):

Permittee: Amended F 5120.25 and F 5100.18
Non-Permittee: Amended F 5120.25 and F 5000.9

CHANGE OF STOCKHOLDERS HOLDING MORE THAN 10% OF VOTING STOCK (24.123)

Permittee: Immediate filing Form 5100.18 and amended Form 5120.25
Non-Permittee: Amended F 5120.25 within 30 days of change or letter notice annually on May 1; Form 5000.9

CHANGE OF STOCK CONTROL (1.42), (24.120)

Letterhead notice filed immediately - **AND** within 30 days:

Permittee: Amended F5120.25 with stock purchase certificate or transfer verification and F 5100.24.
Surrender current permit.
Non-Permittee: Amended F 5120.25 with stock purchase or transfer verification

CHANGE IN LOCATION (24.129)

Amended F 5120.25 and F 5100.18 (Surrender current permit)

Superseding Bond F 5120.36 or Consent of Surety F 5000.18

Environmental Forms 5000.29 and 5000.30

(Note: A Consent of Surety Form may be used to reflect the new address in lieu of filing a Superseding Bond. In addition, a Consent of Surety form is required if bonded wine will be on hand at the old address at the time that the new address is approved by TTB. The Consent will cover storage of the wine at the old address and transfer of the wine to the new address within sixty days of the date of approval of the change of location.)

CHANGE OF ADDRESS BY THE UNITED STATES POSTAL SERVICE (1.41)

Amended F 5120.25 and F 5100.18 (Surrender current permit)

CHANGE OF MAILING ADDRESS (1.41)

Permittee: Form 5100.18

Non-Permittee: Amended F 5120.25

CHANGE IN CONSTRUCTION OR USE OF BUILDINGS, INCLUDING EXT./CURT. OF PREMISES (24.131)

Letter to Director, National Revenue Center within 30 days of proposed change

Amended F 5120.25 with detailed description of proposed change when next required

NON-CONTIGUOUS EXTENSION OF PREMISES (24.111 AND 24.145)

Amended F 5120.25

Consent of Surety F 5000.18

Environmental Forms 5000.29 and 5000.30 when required

ALTERNATION OF PREMISES (24.135)

Amended F 5120.25 with description of new operations; Diagram

Consent of Surety F 5000.18 to cover winery premise

Original Brewery, Distilled Spirits Plant and/or Taxpaid Wine Bottling House application

ALTERNATION OF PROPRIETORS (24.136)

Host: Amended F 5120.25 with diagram of premises; Alternating Agreement

Tenant: Original Qualification – (See 24.110–117); Alternating Agreement

ADDITION OF TRADE NAME OR OPERATING NAME (1.40), (24.122)

Permittee: Letterhead application or F 5100.18, with statement re: name of account and registration

Non-Permittee: Letterhead application or amended F 5120.25 with statement re: name of account and registration

DELETION OF TRADE NAME

Permittee: Letterhead application or F 5100.18

Non-Permittee: Letterhead application or F 5120.25

CHANGE OF CORPORATE NAME (1.40), (24.122)

Permittee: Amended F 5120.25 and F 5100.18 (Surrender current permit), amended Articles

Non-Permittee: Amended F 5120.25, amended Articles

SIGNATURE AUTHORITY (24.116)

Sole owner: F 5000.8 for any designee

Partnership: F 5000.8 for each partner and any designee

Corporation: Authorized in corporate documents, resolution or F 5100.1; F 5000.8 any designee

LLC: Authorized in organizational documents, resolution or F 5100.1; F 5000.8 any designee

OTHER OPERATIONS (24.103)

Amended F 5120.25 specifically describing operation to be conducted and the wine premises and equipment to be used

ALTERNATE METHOD OR PROCEDURE (24.22)

Written Application with specific description and reason for alternate method or procedure

CHANGE OF BOND AMOUNT/TYPE (24.153) (24.154)

Strengthening or superseding bond F 5120.36

CHANGE OF BONDING COMPANY (24.154)

Superseding bond F 5120.36

See list of approved sureties: <http://www.fms.treas.gov/c570/index.html>

MODIFIED FORM (24.21)

Written Application stating necessary reason and copy of proposed form

BANKRUPTCY

Continuance of operations under a court appointed trustee:

Trustee: File all documents listed under “Change in Proprietorship.” Application must be approved before operations can continue.

Proprietor: Notify TTB immediately and alert Trustee of Trustee’s reporting requirements given in 27 CFR 24.125.

Discontinuance of operations as a result of bankruptcy:

Proprietor files documents for “Termination.”

RECEIVERSHIP

Wine premises taken over in receivership:

Receiver: File all documents listed under “Change in Proprietorship.” Application must be approved before operations can continue.

Proprietor: Notify TTB immediately and alert Receiver of Receiver’s reporting requirements given in 27 CFR 24.125.

Wine premises transferred to a new owner when it leaves receivership:

Receiver: File documents for “Termination.”

New owner: File all documents listed under “Change in Proprietorship.” Application must be approved before operations can continue.

TERMINATION (24.140)

Letterhead notice stating date of discontinuance, name of successor (if applicable) **AND** certify that:

All wine has been lawfully removed or transferred

No wine is in transit

All exports have been cleared

File final report and excise tax return and surrender current permit

(Version 1-20-2010)